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TITLE: HAIR TREATING AGENT

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**INVENTOR-INFORMATION:**

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**ABSTRACT:**

PROBLEM TO BE SOLVED: To prepare a hair treating agent, excellent in conditioning effects without disordering the set and without deteriorating the natural feeling at a high temperature and a high humidity as compared with those of a conventional hair treating agent when used for hair and having set restoring power and retaining power due to the rubber elasticity of a resin film.

SOLUTION: This hair treating agent comprises (A) an active hydrogen- containing compound and (B) a polyurethane derived from a polyisocyanate compound and is prepared by using the active hydrogen-containing compound containing a tertiary amine (salt) and/or the active hydrogen-containing compound containing a quaternary ammonium salt group as at least a part of the ingredient A.

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